

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in  
Property Offered for Sale**

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) July 19, 2013

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) The Taxpayer**  
**Some of these encumbrances or interests may be superior to the lien of the United States.**

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Property Tax	\$10,786.13	2010, 2011 2012, 2013	Allegany County Clerk's 7 Court Street Belmont NY 14813	Allegany County Treasurer 7 Court Street Belmont NY 14813	06/24/2013
Tax Warrant	\$674.11	06/22/1998	New York Department of State 99 Washington Avenue 6th Fl Albany NY 12231	New York Department of State 99 Washington Avenue 6th FL Albany NY 12231	06/24/2013
Mortgage	840.00	12/17/1998	Allegany County Clerk's 7 Court Street Belmont NY 14813 12/17/1998	Sherry A Fisher 1589 Covell Road Wellsville NY 14895	06/24/2013
Notice of Federal Tax Lien	\$110,191.17	06/11/2007 09/17/2007	Allegany County Clerks 7 Court Street Belmont NY 14813 01/22/2008	Internal Revenue Service 130 South Elmwood Avenue Buffalo NY 14202	06/24/2013
Tax Warrant	\$1,713.09	03/07/2008	Allegany County Clerk's 7 Court Street Belmont NY 14813 03/07/2008	New York Department of State 99 Washington Avenue 6th FL Albany NY 12231	06/24/2013
Notice of Federal Tax Lien	\$3,923.19	06/09/2008	Allegany County Clerks 7 Court Street Belmont NY 14813 03/02/2009	Internal Revenue Service 130 South Elmwood Avenue Buffalo NY 14202	06/24/2013
Judgment	\$4,344.10	04/14/2009	Allegany County Clerk 7 Court Street Belmont NY 14813 04/14/2009	New York Department of State 99 Washington Avenue 6th FL Albany NY 12231	06/24/2013
Tax Warrant	\$188.22	08/17/2009	Allegany County Clerk's 7 Court Street Belmont NY 14813 08/17/2009	New York Department of State 99 Washington Avenue 6th FL Albany NY 12231	06/24/2013
Judgment	\$5,330.54	10/13/2009	Allegany County	New York Department of State 99	06/24/2013

<b>Name</b>	JOHN M. KENNEY	Signature	Date 07/19/2013
<b>Title</b>	PROP AP & LIQ SPEC-PALS		

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		03/09/2011 11/03/2011	Clerk's 7 Court Street Belmont NY 14813 10/13/2009 10/13/2009 03/09/2011 11/03/2011	Washington Avenue 6th FL Albany NY 12231	
Notice of Federal TaxLien	\$857.53	09/19/2011	Allegany County Clerk's 7 Court Street Belmont NY 14813 03/09/2012	Internal Revenue Service 130 South ELmwood Avenue Buffalo NY 14202	06/24/2013
Judgment	\$5,049.00	04/25/2012 10/17/2012	Allegany County Clerk's 7 Court Street Belmont NY 14813 04/25/2012 10/17/2012	New York Department of State 99 Washington Avenue 6th FL Albany NY 12231	06/24/2013
Loan	\$4,000.00	11/27/2012	Allegany County Clrk's 7 Court Street Belmont NY 14813 11/27/2012	Jere W Fullmer 10915 State Road 44 Watsontown PA 17777	06/24/2013

<b>Name</b>	JOHN M. KENNEY	Signature	Date 07/19/2013
<b>Title</b>	PROP AP & LIQ SPEC-PALS		